

July 2, 2006

ExPlay Ltd.
16 Abba Even Blvd. (Delta House)
Hertzliya Pituach
Hertzliya 46733

TRANSLATION

Dear Sir/Madam,

Re: Your Letter dated June 19, 2006

In response to the above letter with regard to authorization of Power of Attorney and the transfer of rights for the following patents:
US-SERIAL # 60/514734. PCT/IL2004/000951, I respectfully wish to notify you that I will be pleased to sign and authorize the transfer of these rights, as soon as we settle on my rightful payment due to me by your company.

Sincerely,

Yuval Kapplener-Rabinovitch